

ADOPTED BY THE
MAYOR AND COUNCIL

ORDINANCE NO. 9838

RELATING TO OCCUPATIONAL LICENSE TAXES; INCREASING THE TRANSIENT
OCCUPANCY TAX BY AMENDING SECTION 19-66; AND DECLARING AN
EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF
TUCSON, ARIZONA, AS FOLLOWS:

SECTION 1. Section 19-66 is amended to read as follows:

Sec. 19-66. Tax imposed.

(a) *Six-percent tax.* Every person who operates or causes to be operated a hotel within the city is subject to and shall pay an occupational license tax in an amount equal to six (6) percent of the rent charged by the operator to a transient. The tax, when due, constitutes a debt owned by the operator to the city which is extinguished only by payment thereof to the city. If the rent is charged by the operator to the transient in installments, the tax thereon shall be due as provided herein for the calendar month in which the installment was charged. Upon the transient's ceasing to occupy space in the hotel, the tax on any uncharged rent shall be due for that calendar month.

SECTION 2. Funds raised by the tax rate increase provided for in Section 1 shall be used in accordance with A.R.S. § 9-500.06.

SECTION 3. The various City officers and employees are authorized and directed to perform all acts necessary or desirable to give effect to this ordinance.

SECTION 4. Section 1 of this Ordinance is effective on and after July 1, 2003.

SECTION 5. WHEREAS, it is necessary for the preservation of the peace, health, and safety of the City of Tucson that this Ordinance become immediately effective, an emergency is declared to exist and this Ordinance shall be effective immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED BY THE MAYOR AND COUNCIL OF THE CITY OF TUCSON, ARIZONA, _____.

MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM:

REVIEWED BY:


CITY ATTORNEY

CITY MANAGER

DD:hm
4/25/03 10:30 AM